THE CPA JOURNAL-INDEX TO VOLUME 70

January 2000-December 2000

AC: Accounting AL: Accountants' Liability AU: Auditing CPAC: The CPA and the Computer CPACO: The CPA Consultant CPAI: The CPA in Industry

CPAM: The CPA Manager CPAMA: CPA in Mediation and Arbitration EBP: Employee Benefit Plans ET: Estates and Trusts FT: Federal Taxation GA: Government Accounting

RA- IRA Planning LTE: Letters to the Editor NV: News & Views NFPO: Not-for-Profit Organizations PFP: Personal Financial Planning SEC SEC Advisor SLT: State and Local Taxation

AUTHOR INDEX

Agronson, Marc A., IRS Allows Gift Tax Exclusion

for Prepaid Tuition, Apr, 63 ET

Abramowitz, Edward P., and Walter B. Taylor, PPOs
Help Employees Return to Work Under ADA, Feb. 64 FBP

Alles, Michael, Alexander Kogan, and Miklos A. Vasarhelyi, Accounting in 2015, Nov, 14 Almer, Elizabeth Dreike, and Stephen E. Kaplan,

Myths and Realities of Flexible Work Arrangements, Apr. 14

Altieri, Mark P., and Richard A. Naegele, Creditors'
Rights: Tax-Qualified Plans and IRAs, Oct, 22 Anderson, Elizabeth P., Reducing Concentrated Exposure to Employer Stock, Jul, 58 PFP

Antognini, Walter G., Installment Method: Not for Accrual-Basis Taxpayers Anymore, May, 62 FT Apostolou, Nicholas G., and D. Larry Crumbley, A Risk-Management Approach to Investing in

Options, Jun, 66 PFP Aronow, Alan, Donald F. Mokrauer, and Ann B.R. (Tuny) Makrauer Lease Compliance Review: An Emerging Trend in Client Services, Jan. 30

Bain, Craig E., and Alan I. Blankley, Hyperion Activity-Based Management Software: A Tool for Analyzing Costs and Operational Processes, May,

Baker, Jack, Randall K. Hanson, and James K. Smith, Multidisciplinary Practice: Big Changes Brewing for the Accounting Profession, Jun, 14

Barton, Peter C., Seventh Circuit Adopts New Test for Reasonable Compensation, Jun, 12 NV Barton, Peter C., and Clayton R. Sager, Tax Court Denies Annual Exclusion for Reciprocal Gifts,

Feb 12 NV Battaglia, John, and Alan Levine, Creating and

Maximizing the AMT Credit, Sep., 66 FT Beasley, Mark S., Joseph V. Carcello, and Dana R. Hermanson, Preventing Fraudulent Financial Reporting, Dec, 14

Becourtney, Neil, Expedited 2000 Refunds of New York City Nonresident Tax Withholding, Jul, 64 SLT Bedard, Jean C., and James J. Maroney, When Are Two Auditors Better than One? Group

Decision Making in Auditing, Feb, 56 AU Bencivenga, Joseph W., Penalty-Free Early Retirement,

Beresford, Dennis R., G4+1: A Newcomer on the International Scene, Mar, 14

Berger, Stewart, IRS Reduces Compliance Burden on Small Businesses, Oct, 71 FT Bermensolo, J. Michael, Self-Correction of Qualified

Plans without IRS Approval, Jan, 68 EBP Bird, Bruce M., IRC Section 121 Gain Exclusion for Bankrupt Debtor's Principal Residence, Bird, Bruce M., and Mark A. Segal, The New Economics of Exempt Organizations, Dec. 38

Blankley, Alan I., and Craig E. Bain, Hyperion Activity-Based Management Software: A Tool for Analyzing Costs and Operational Processes, May, 56 CPAI

Blatt, Myron S., Passing IRAs Down to Heirs, Sep. 62 ET

Blumenthal, Steven, Final Regulations on Unrecaptured IRC Section 1250 Gain Reported on the Installment Method, Mar. 70 FT

Bogart, Mark L. New IRS Guidance on 401(k) bogarr, Mark I., New IRS Guidance on 401 (k) Safe Harbor Rules Provides Flexibility, Jul, 70 EBP Bolt-Lee, Cynthia, Making Sense of The Medical Savings Account and MedicarePlus Choice MSA, Jan, 26

Borrelli, Mark R., and Robert W. Rouse, Audit Committees in an Erg of Increased Scrutiny,

Borgia, Carl R., and Barbara E. Shrager, International Opportunities for Smaller CPA Firms on the Internet, Jul, 67 CPAM

Bukovinsky, David, Hans Sprahge, and John Talbott. Activity-Based Costing for Sales and Administrative Costs: A Case Study, Apr., 70 CPAI

Burke, Jacqueline, and Eugene T. Maccarrone, Uniform CPA Examination: The Only Constant Is Change, Mar, 40

Burke, Jacqueline, and Nathan Slavin, Just-in-Time Accounting Education, Apr., 46

Busta, Bruce, Kris Portz, Joel M. Strong, and Ken Schneider, Do Consumers Understand What WebTrust Means? Oct. 46

Byrne, Christopher J., Reporting Foreign Transfers: Recent Developments Affect U.S. Donees, Jan, 64 ET

Carcello, Joseph V., Mark S. Beasley, and Dana R. Hermanson, Preventing Fraudulent Financial Reporting, Dec, 14

Carpenter, Brian W., and Daniel P. Mahoney, The Report of the Panel on Audit Effectiveness: Recommendations and Implications, Aug. 14
Carter, Todd B., and Jefferson P. Jones, The

Accountant's Role in Joint Venture Arrangements, Oct. 54 AC

Cheslowitz, Scott A., Tax Court Rules Indirect Shareholder Loans Create Basis in an S Corporation, Aug, 62 FT

Clay Raymond J. Jr., and Joan M. Clay, Continuing Education or Mandatory Hours? May 34 Clay, Joan, and Raymond J. Clay Jr., Continuing Education or Mandatory Hours? May, 34

Cocco, Anthony F., and Glenn Vent, FASB Interpretation No. 44: Accounting for Certain Transactions Involving Stock Compensation,

Cohen, Andrew M., AICPA Accounting and Review Services Committee Issues SSARS No. 8. Nov, 52 AC

Cohen, Andrew M., AICPA Committee Issues Important Exposure Drafts, Feb, 9 NV

Cohen, Carolyn, Creating a Human Resources Department, Sep. 54 CPAM Cohen, Eric E., and Neal Hannon, How XBRL Will

Change Your Practice, Nov., 36

Colson, Robert H., Looking Ahead, Dec, 80
Colson, Robert H., The More Things Change ...,

Colson, Robert H., The Next Generation of CPAs. Colson, Robert H., Sommer Receives AIPCA Gold

Medal, Oct. 8 NV Colson, Robert H., What's in a Name? Sep. 80.

Craig, James L. Jr., Alternative Firm Structures in 2000 and Beyond: An Interview with Gerry L. Golub, Jan, 14

Craig, James L. Jr., with Douglas R. Carmichael and Dan M. Guy, Are International Auditing Standards Ready to Replace U.S. GAAS?

Craig, James L. Jr., Big Five Firms in 2000 and Beyond: An Interview with Stephen G. Butler. Jan, 20

Craig, James L. Jr., Moving the AICPA into the New Millennium: An Interview with Barry C. Melancon,

Craig, James L. Jr. and Thomas W. Morris, What It Will Mean to Be a CPA, Aug, 34

Cain, John L., William R. Simpson, and Dean W. DiGregorio, The Taxing Trade-offs of Day and Online Trading, Aug. 24 Crumbley, D. Larry, and Nicholas G. Apostolou, A

Risk-Management Approach to Investing in Options, Jun. 66 PFP Cunningham, Brian P., and William E. Fender, What's the Chance of That Happening? Mar, 60

Curtis, Mary B., and Frederick H. Wu, The Components of a Comprehensive Framework of Internal Control, Mar, 64 CPAI

Daily, Cynthia M., Michael S. Luehlfing, Thomas J. Phillips Jr., and L. Murphy Smith, Defending the Security of the Accounting System, Od, 62 CPAC Dalebout, Richard S., Lynn J. McKell, and Marshall Romney, Legal Liability for Y2K Defects, Mar, 72 AL

Daughtrey, Zoel W., and Frank M. Messina, Entity Choice Comparisons, Nov, 61 FT DiGregorio, Dean W., William R. Simpson, and John

L Crain, The Taxing Trade-offs of Day and Online

Trading, Aug, 24

Drudy, Philip, A Valuation Report Does Not Meet
Gift Tax Disclosure Regulations, Apr, 60 ET

THE CPA JOURNAL-INDEX TO VOLUME 70

January 2000-December 2000

AC: Accounting AL: Accountants' Liability AU: Auditing CPAC: The CPA and the Computer CPACO: The CPA Consultant CPAI: The CPA in Industry

CPAM: The CPA Manager CPAMA: CPA in Mediation and Arbitration EBP: Employee Benefit Plans ET: Estates and Trusts FT: Federal Taxation GA: Government Accounting

RA- IRA Planning LTE: Letters to the Editor NV: News & Views NFPO: Not-for-Profit Organizations PFP: Personal Financial Planning SEC SEC Advisor SLT: State and Local Taxation

AUTHOR INDEX

Agronson, Marc A., IRS Allows Gift Tax Exclusion

for Prepaid Tuition, Apr, 63 ET

Abramowitz, Edward P., and Walter B. Taylor, PPOs
Help Employees Return to Work Under ADA, Feb. 64 FBP

Alles, Michael, Alexander Kogan, and Miklos A. Vasarhelyi, Accounting in 2015, Nov, 14 Almer, Elizabeth Dreike, and Stephen E. Kaplan,

Myths and Realities of Flexible Work Arrangements, Apr. 14

Altieri, Mark P., and Richard A. Naegele, Creditors'
Rights: Tax-Qualified Plans and IRAs, Oct, 22 Anderson, Elizabeth P., Reducing Concentrated Exposure to Employer Stock, Jul, 58 PFP

Antognini, Walter G., Installment Method: Not for Accrual-Basis Taxpayers Anymore, May, 62 FT Apostolou, Nicholas G., and D. Larry Crumbley, A Risk-Management Approach to Investing in

Options, Jun, 66 PFP Aronow, Alan, Donald F. Mokrauer, and Ann B.R. (Tuny) Makrauer Lease Compliance Review: An Emerging Trend in Client Services, Jan. 30

Bain, Craig E., and Alan I. Blankley, Hyperion Activity-Based Management Software: A Tool for Analyzing Costs and Operational Processes, May,

Baker, Jack, Randall K. Hanson, and James K. Smith, Multidisciplinary Practice: Big Changes Brewing for the Accounting Profession, Jun, 14

Barton, Peter C., Seventh Circuit Adopts New Test for Reasonable Compensation, Jun, 12 NV Barton, Peter C., and Clayton R. Sager, Tax Court Denies Annual Exclusion for Reciprocal Gifts,

Feb 12 NV Battaglia, John, and Alan Levine, Creating and

Maximizing the AMT Credit, Sep., 66 FT Beasley, Mark S., Joseph V. Carcello, and Dana R. Hermanson, Preventing Fraudulent Financial Reporting, Dec, 14

Becourtney, Neil, Expedited 2000 Refunds of New York City Nonresident Tax Withholding, Jul, 64 SLT Bedard, Jean C., and James J. Maroney, When Are Two Auditors Better than One? Group

Decision Making in Auditing, Feb, 56 AU Bencivenga, Joseph W., Penalty-Free Early Retirement,

Beresford, Dennis R., G4+1: A Newcomer on the International Scene, Mar, 14

Berger, Stewart, IRS Reduces Compliance Burden on Small Businesses, Oct, 71 FT Bermensolo, J. Michael, Self-Correction of Qualified

Plans without IRS Approval, Jan, 68 EBP Bird, Bruce M., IRC Section 121 Gain Exclusion for Bankrupt Debtor's Principal Residence, Bird, Bruce M., and Mark A. Segal, The New Economics of Exempt Organizations, Dec. 38

Blankley, Alan I., and Craig E. Bain, Hyperion Activity-Based Management Software: A Tool for Analyzing Costs and Operational Processes, May, 56 CPAI

Blatt, Myron S., Passing IRAs Down to Heirs, Sep. 62 ET

Blumenthal, Steven, Final Regulations on Unrecaptured IRC Section 1250 Gain Reported on the Installment Method, Mar. 70 FT

Bogart, Mark L. New IRS Guidance on 401(k) bogarr, Mark I., New IRS Guidance on 401 (k) Safe Harbor Rules Provides Flexibility, Jul, 70 EBP Bolt-Lee, Cynthia, Making Sense of The Medical Savings Account and MedicarePlus Choice MSA, Jan, 26

Borrelli, Mark R., and Robert W. Rouse, Audit Committees in an Erg of Increased Scrutiny,

Borgia, Carl R., and Barbara E. Shrager, International Opportunities for Smaller CPA Firms on the Internet, Jul, 67 CPAM

Bukovinsky, David, Hans Sprahge, and John Talbott. Activity-Based Costing for Sales and Administrative Costs: A Case Study, Apr., 70 CPAI

Burke, Jacqueline, and Eugene T. Maccarrone, Uniform CPA Examination: The Only Constant Is Change, Mar, 40

Burke, Jacqueline, and Nathan Slavin, Just-in-Time Accounting Education, Apr., 46

Busta, Bruce, Kris Portz, Joel M. Strong, and Ken Schneider, Do Consumers Understand What WebTrust Means? Oct. 46

Byrne, Christopher J., Reporting Foreign Transfers: Recent Developments Affect U.S. Donees, Jan, 64 ET

Carcello, Joseph V., Mark S. Beasley, and Dana R. Hermanson, Preventing Fraudulent Financial Reporting, Dec, 14

Carpenter, Brian W., and Daniel P. Mahoney, The Report of the Panel on Audit Effectiveness: Recommendations and Implications, Aug. 14
Carter, Todd B., and Jefferson P. Jones, The

Accountant's Role in Joint Venture Arrangements, Oct. 54 AC

Cheslowitz, Scott A., Tax Court Rules Indirect Shareholder Loans Create Basis in an S Corporation, Aug, 62 FT

Clay Raymond J. Jr., and Joan M. Clay, Continuing Education or Mandatory Hours? May 34 Clay, Joan, and Raymond J. Clay Jr., Continuing Education or Mandatory Hours? May, 34

Cocco, Anthony F., and Glenn Vent, FASB Interpretation No. 44: Accounting for Certain Transactions Involving Stock Compensation,

Cohen, Andrew M., AICPA Accounting and Review Services Committee Issues SSARS No. 8. Nov, 52 AC

Cohen, Andrew M., AICPA Committee Issues Important Exposure Drafts, Feb, 9 NV

Cohen, Carolyn, Creating a Human Resources Department, Sep. 54 CPAM Cohen, Eric E., and Neal Hannon, How XBRL Will

Change Your Practice, Nov., 36

Colson, Robert H., Looking Ahead, Dec, 80
Colson, Robert H., The More Things Change ...,

Colson, Robert H., The Next Generation of CPAs. Colson, Robert H., Sommer Receives AIPCA Gold

Medal, Oct. 8 NV Colson, Robert H., What's in a Name? Sep. 80.

Craig, James L. Jr., Alternative Firm Structures in 2000 and Beyond: An Interview with Gerry L. Golub, Jan, 14

Craig, James L. Jr., with Douglas R. Carmichael and Dan M. Guy, Are International Auditing Standards Ready to Replace U.S. GAAS?

Craig, James L. Jr., Big Five Firms in 2000 and Beyond: An Interview with Stephen G. Butler. Jan, 20

Craig, James L. Jr., Moving the AICPA into the New Millennium: An Interview with Barry C. Melancon,

Craig, James L. Jr. and Thomas W. Morris, What It Will Mean to Be a CPA, Aug, 34

Cain, John L., William R. Simpson, and Dean W. DiGregorio, The Taxing Trade-offs of Day and Online Trading, Aug. 24 Crumbley, D. Larry, and Nicholas G. Apostolou, A

Risk-Management Approach to Investing in Options, Jun. 66 PFP Cunningham, Brian P., and William E. Fender, What's the Chance of That Happening? Mar, 60

Curtis, Mary B., and Frederick H. Wu, The Components of a Comprehensive Framework of Internal Control, Mar, 64 CPAI

Daily, Cynthia M., Michael S. Luehlfing, Thomas J. Phillips Jr., and L. Murphy Smith, Defending the Security of the Accounting System, Od, 62 CPAC Dalebout, Richard S., Lynn J. McKell, and Marshall Romney, Legal Liability for Y2K Defects, Mar, 72 AL

Daughtrey, Zoel W., and Frank M. Messina, Entity Choice Comparisons, Nov, 61 FT DiGregorio, Dean W., William R. Simpson, and John

L Crain, The Taxing Trade-offs of Day and Online

Trading, Aug, 24

Drudy, Philip, A Valuation Report Does Not Meet
Gift Tax Disclosure Regulations, Apr, 60 ET

Duggan, James, and Kathleen Swift, Changes to the New York State Corporation Franchise Tax, Sep. 73 SIT

Dyson, Robert A., Recent Changes in Recognizing Equity Method Losses, Jun, 52 AC

Earp, Julia B., Laura R. Ingraham, and J. Gregory Jenkins, The Newest Technology Tools: (Un)limit ed Access? Jan, 58 CPAI

Eichler, Emanuel, New York Beneficiaries Now Entitled to Pension and Annuity Exclusion,

Mar. 58 SLT

Eide, Barbara J., John C. Gardner, and Susan L. Willey, Statements on Standards for Tax Services: An Examination and Overview, Dec. 46 Eilifsen, Aasmund, and Thomas E. McKee, Current

Materiality Guidance for Auditors, Jul. 54 AU Ellis, Laura, Ethics Releases Address Independence.

Feb 40

Emmerling, Patrick L., Designating a QTIP as the Beneficiary of an IRA Under Revenue Ruling 2000-2. Sep. 26

Fair, Andrew J., and Melvin L. Maisel, Charitable Planning for Tax-Favored Retirement Accumulations, Sep. 14 Fastman, Lainie R., Selling a Decedent's Real Estate:

Some Tax Considerations, Jun, 58 ET Favata, Donald E., Benefits Perspective 2000,

un, 70 EBP Feiler, Eyal, Evaluating Accounting Software

ants, Jun, 46 Fender, William E., and Brian P. Cunningham, What's the Chance of That Happening? Mar. 60 DED

Fink, Ron, and Jim Morrell, Book Review Activity-Based Costing: Making It Work for Small and Mid-Sized Companies, 2nd ed., Jun,

Fischer, Carol M., James J. Maroney, and Timothy J. Rupert, Alternative Minimum Tax: Bane of Middle-Income Taxpayers, Apr, 20 Fisher, Beth, Removing the Paper Weight, Sep, 58

Fisher, Ingrid E., and L. Murphy Smith, The Role for

Web Search Engines, Jan, 42
Fishman, Neil H., Signs of Fraud, Dec, 60 CPAI
Heischman, Gary M., C. Michele Matherly, and Karen
B. Lanese, Client/Server Financial Reporting: A Primer for Accounting Professionals, Mar, 67 CPAC

Fooden, Bart L., Using Nongrantor Charitable Lead Trusts, Aug, 59 ET

Foundas, Ernest G., Directors Fees: A Source of Controversy, Sep, 72 SLT

Gamble, George O., Gwendolyn Highsmith-Quick, Eli Jones, and Patricia D. Slade, What Small and Medium-Size Firms Think About Advertising, Feb, 52 CPAM

Gardner, John C., Susan L. Willey, and Barbara J. Eide, Statements on Standards for Tax Services: An Examination and Overview, Dec. 46

Geller, Sheldon M., 401(k) Conversions: Legal Fiduciary, and Practical Considerations, Apr., 64 ERP

Geller, Sheldon M., Employee Staffing and Plan Design, Nov. 67 EBP Geller, Sheldon M., Investment Advisory Services

Under ERISA, Sep., 42 Geller, Sheldan M., Nonqualified 401(k) Mirror Plans,

Sep. 74 EBI Godfrey, Joseph E. III, Does Employee Ownership Really Make a Difference? Jan, 13 NV

Goldwasser, Dan L., N.Y. Court of Appeals Rules Postemployment Restrictive Covenants Enforceable, Jan. 56 AL

Goldwasser, Dan L., Business Valuation Services.

Grauman, Kevin, The Benefits of Outsourcing, hd 66

Greenfield, Richard, Interest Expense on Debt-Financed Acquisitions of Pass-Through Entities,

Grice, John Stephen Sr., and Thomas A. Ratcliffe, Transfers of Assets to a Notfor-Profit Organization that Raises or Holds Contributions: SFAS No. 136. lan. 46

Grumet, Louis, A Global Professional Credentialby Whatever Name-Is No Quick Fix, Nov. 10

Grurnet, Louis, New Year's Prediction: 2001 Will Be the Year for the UAA, Dec, 9 NV

Grumet, Louis, Objectivity and Independence: A Delicate Balance, Oct, 10 NV Grumet, Louis, 'We Are Running Out of People,' Sep. 9 NV

Hall, Steven D., and Linda Lee Larson, Website Certification: The TRUSTe Alternative, Jun, 72 CPAC

Halse, Ronald, and Anthony J. Pugliese, SysTrust and WebTrust: Technology Opportunities for CPAs, Nov 28

Hannon, Neal, and Eric E. Cohen, How XBRI. Will

Change Your Practice, Nov. 36 Hanson, Randall K., Jack Baker, and James K. Smith. Multidisciplinary Practice: Big Changes Brewing for the Accounting Profession, Jun, 14

Haspel, Abraham E., HUD Mark-to-Market

Restructuring, Mar, 46
Helms, Glenn L, and Fred L Lilly, Case Study on Auditing in an Electronic Environment, Apr, 52 ALL

Hermanson, Dana R., Mark S. Beasley, and Joseph V. Carcello, Preventing Fraudulent Financial Reporting, Dec,

Higgs, Julia L., and Kathryn M. Means, The Effect of SFAS 135 Technical Corrections on Measurement of Net Periodic Pension Expense, May, SA AC

Highsmith Quick, Gwundolyn, George O. Gamble, Eli Jones, and Priscilla D. Slade, What Small and Medium-Size Firms Think About Advertising,

Feb. 52 CPAM

Hiltebeitel, Kenneth M., Bruce A. Leauby, and Joseph M. Larkin, Job Satisfaction among Entry-level countants, May 76 CPAM Hochheiser, Leon J., A Comfortable Retirement?

Hopkins, James M., The Child Tax Credit; Benefits,

Limitations, and Complexities, Mar, 26
Hopkins, Peter Desmond M., California's New Approach is a Throwback to the Old, May, 64

Hopkins, Peter Desmond M., Pennsylvania's Manufacturing Exemption, Jun, 64 SU Huefner, Ronald J., The XYZ Certification: An Early

Analysis, Jul, 18

Hurley, Joseph F., New York College Savings Plan Hazards, Jan, 62 PFP

Ingraham, Laura R., Julia B. Earp, and J. Gregory Jenkins, The Newest Technology Tools: (Un)limit-Access? Jan, 58 CPAI

Israeloff, Robert L., Book Review: Foundations for the Future: The AICPA from 1980 to 1995, Nov. 12 NV

Jacobs, Sheri, ASP-iring Technology, Nov. 66 CPAC Jenkins, J. Gregory, Julia B. Earp, and Laura R. Ingraham, The Newest Technology Tools: (Un)limited Access? Jan, 58 CPAI

Jessani, Anju D., Breaking Up is Hard to Do: The CPA as Divorce Mediator, Mar, 75 CPAMA

Jones, Eli, George O. Gamble, Gwendolyn Highsmith Quick, and Priscille D. Slade, What Small and Medium-Size Firms Think About Advertising, Feb, 52, CPAM
Jones, Jefferson P., and Todd B. Carter, The

Accountant's Role in Joint Venture Arrangements. Oct. 54 AC

Jones, Jefferson P., and Arlette C. Wilson, The Effect of Accounting for Derivatives on Other Comprehensive Income, Mar, 54 AC.

Kahn, Alan D., Are Tax-Deferred Variable Annuities Appropriate for an Investment Portfolio? Apr. 60 FT

Kahn, Alan D., Life Insurance Options That Protect IRA Plan Assets, Dec. 66 IRAP

Kaplan, Steven E., and Elizabeth Dreilee Almer, Minhs and Realities of Flexible Work Arrangements. Apr. 14

Karl, Peter A. III, Twenty Questions on Protecting Business and Family Assets, Feb. 32

Kassimir, Maurice R., Tonia Sherrod, and Melvin L. Maisel, Using the IRD Deduction to Improve Wealth Preservation, Sep. 34 Keiser, Laurence, Income Tax and Estate Planning

Update, Jul. 69 ET

Keiser, Laurence, Shielding the Family Limited Partnership from IRS Attacks, Sep. 38 Kelson, Jelfrey A., and Randy A. Schwartzman. Final

Regulations on S Corporations Entering a solidated Return, Jul, 63 FT

King, Richard T., A Guaranteed Retire Procrastinators, Dec, 64 EBP

Knight, Michael, Max Block Award Presentation for Best CPA Journal Article Is Sheer Poetry, Knall, Elizabeth, Alabama Franchise Tax Protective

Claim for Refund, Jun. 65 SLT Knopf, Fred N. and Thomas R. Manisero. Accountants and Financial Planning: Structuring

for Success, Feb. 46 Kofinas, Chaim, Technical Service Bulletin Addresses

Commuter Tax, Apr. 59 SLT

Kogan, Alexander, Michael Alles, and Mildes A.

Vasarhelyi, Accounting in 2015, Nov. 14

Korobow, Marvin L., Qualified Disclaimers: An Effective, Overlooked Postmortem Estate Planning Tool, Oct. 74 ET

Kaziel, Mark J., Giving and Receiving Performance Evaluations, Dec. 22

Krotman, Max, and Joel Sinkin, The State of Consolidation of Accounting Firms, Aug. 30

Landsittel, David L., Some Current Challenges,

Lanese, Karen B., Gary M. Fleischman, and C. Michele Matherly, Client/Server Financial Reporting: A Primer for Accounting Professionals, Mar, 67 CPAC Langer, David, Benefit and Contribution Limits under IRC Section 415(e) Repealed, Apr, 64 EBP

Langer, David, Social Security Values and Gualified Plan Limits, Jan. 12 NV

Larkin, Joseph M., Kenneth M. Hiltebeitel, and Bruace A. Leauby, Job Satisfaction Level among Entrylevel Accountants, May, 76 CPAM Larson, Linda Lee, and Steven D. Hall, Website

Certification: The TRUSTe Alternative, Jun. 72

Lavine, Michael K., and Charles L. Martin, Outsourcing the Internal Audit Function, Feb, 58 CPAI Leauby, Bruce A., Kenneth M. Hillebeitel, and Joseph

M. Larkin, Job Satisfaction among Entry-level Accountants, May, 76 CPAM

Lee, John Y., Patti Y. Lee, and Anne M. Stein, Auditing Manufacturing Clients in Today's Lean Environment, Dec, 56 AU

Lee, Patti Y., John Y. Lee, and Anne M. Stein. Auditing Manufacturing Clients in Today's Lean Environment, Dec. 56 AU

Leinicke, Linda M., Joyce A. Ostrosky, and W. Max Rexroad, Quality Financial Reporting: Back to the Basics, Aug, 69 AC

Basics, Aug., 69 AC Leonardis, Peter C., Challenges of Dealing with the S Corporation and QSSS in New York, Feb., 67 SLT Lepkowski, Sonja, Charitable Remainder Annuity Trust or Charitable Gift Annuity, Jan, 60 FT Lepkowski, Sonja, Compensatory Stock Options,

56 CPA

Levin, Mark H., New Jersey Reverses Its Position on

NYC UBT and Philadelphia BPT, Sep, 73 SLT Levin, Mark H., New York State Business Tax Changes Enacted in the 2000/2001 Budget Act, Nov. 63 SIT

Levine, Alan, and John Battaglia, Creating and Maximizing the AMT Credit, Sep, 66 FT Levitt. Arthur. The Public's Profession: Remarks at the

Fall AICPA Council Meeting, Dec, 8 NV Lewis, George A., Getting Started with CPA ElderCare Services, Feb, 20

Li Pari, Joseph L., and Jo Ann M. Pinto, Hidden

Benefits of the 'Nanny Tax,' Sep, 20 Lilly, Fred L, and Glenn L. Helms, Case Study on Auditing in an Electronic Environment, Auditing i Apr. 52 AU

Hopf, Jamence M., Limited Partnerships: Another TAM Regarding Present Interests, Feb, 55 ET Love, Vincent J., Book Review: Accounting Irregularities and Financial Fraud, Jul, 13 NV

Love, Vincent J., Book Review: The Audit Committee Handbook, 3rd ed., May, 13 NV Love, Vincent J., Book Review: The Auditor's SAS

Field Guide, Dec, 13 NV

Love, Vincent J., Book Review: Montgomery's Auditing, 12th ed., Feb, 13 NV

Lovensohn, Suzanne, GASB Initiatives Solicit User Participation, Oct, 73 GA

Lawitt, Michael, and Marco Svagna, Recent Developments in Connecticut Fiduciary Income axation, Mar, 63 ET

Leahling, Michael S., Cynthia M. Daily, Thomas J. Phillips Jr., and L. Murphy Smith, Defending the Security of the Accounting System, Oct, 62 CPAC

Maccarrone, Eugene T., and Jacqueline Burke, Uniforn CPA Examination: The Only Constant Is

Change, Mar. 40
Mahaney, Daniel P., and Brian W. Carpenter, The Report of the Panel on Audit Effectiveness: Recommendations and Implications, Aug, 14

Maisel, Melvin L., and Andrew J. Fair, Charitable Planning for Tax-Favored Retirement Accumulations, Sep. 14

Maisel, Melvin L, Maurice R. Kassimir, and Tonia Sherrod, Using the IRD Deduction to Improve Wealth Preservation. Sep. 34

Mandel, George, and Howard Rosenfeld, The Right Time for a Defined Benefit Plan, Feb, 64 EBP Manisero, Thomas R., and Fred S. Knopf,

Accountants and Financial Planning: Structuring for Success, Feb. 46 Maroney, James J., and Jean C. Bedard, When

Are Two Auditors Better than One? Group Decision Making in Auditing, Feb, 56 AU Maroney, James J., Timothy J. Rupert, and Carol M. Fischer, Alternative Minimum Tax: Bane of

Middle-Income Taxpayers, Apr. 20 Martin, Charles L., and Michael K. Lavine, Outsourcing the Internal Audit Function, Feb, 58 CPAI

Mastracchio, Nicholas J. Jr., When Valuating Closely Held Companies, Look to Recent Years, Aug. 54 CPACO

Matherly, C. Michele, Gary M. Fleischman, and Karen **B. Lanese**, Client/Server Financial Reporting: A Primer for Accounting Professionals, Mar, 67 CPAC

McClung, Kave F., IRS Revisits Commuting Expense Deductions, Jun. 40

McKee, Thomas E., and Aasmund Ellifsen Current Materiality Guidance for Auditors, Jul. 54 AU

McKell, Lynn J., Richard S. Dalebout, and Marshall Romney, Legal Liability for Y2K Defects, Mar, 72 AL Meade, Robert E., Resolving Workplace Disputes Through Mediation, Sep. 60 CPAMA

Means, Kathryn M., and Julia L. Higgs, The Effect of SFAS 135 Technical Corrections on Measurement of Net Periodic Pension Expense, May, 54 AC

Meister, David, Putting Portals in Perspective as AICPA Launches B2B Website, Nov. 8 NV Messina, Frank M., and Zoel W. Daughtrey, Entity

Choice Comparisons, Nov. 61 FT Michelman, Jeffrey, Bobby E. Waldrup, and Maxine L. Person, Voice Recognition Software, Nov. 42 Miller, Marc H., The Latest Thinking on Nursing Care and Long-term Care Insurance, Apr. 40

Minc, Gabriel J., New Special Tax Notice for Rollovers, Jul, 71 EBP Mittleman, Irwin, Taxed Like a New Yorker: Like It

or Not, Apr, 58 SLT Moffeit, Katherine S., and Joseph R. Oliver,

Corporate Share Buybacks, Aug, 56 CPAI Mokrauer, Ann B.R. (Tuny), Donald F. Mokrauer, and Alan Aronow, Lease Compliance Review: An Emerging Trend in Client Services, Jan, 30 Mokrauer, Donald F., Alan Aronow, and Ann B.R.

(Tuny) Makrauer, Lease Compliance Review: An Emerging Trend in Client Services, Jan, 30 Moody, Lailani, SAB 100 Interprets Rules to Limit

Earnings Management, Apr., 66 SEC Moody, Lailani, SAB 101's Requirements for Revenue

Recognition, May, 68 SEC

Morales, Ann, René Sacasas, and Paul Munter, 'Safe Harbor' Under the Private Securities Litigation

Reform Act of 1997), Aug, 66 AL

Morrell, Jim and Ron Fink, Book Review: ActivityBased Costing: Making It Work for Small and Mid-

Sized Companies, 2nd ed., Jun, 12 NV
Marris, Thomas W., Book Review: Strategic Insights: Decision-Making Tools for Business Leaders,

Sep, 13 NV Morris, Thomas W., Colson Becomes New Editorin-Chief, Jul, 8 NV

Morris, Thomas W., Institute of Management Accountants: Taking Charge of Its Future, Oct, 40 Morris, Thomas W., and James L. Craig Jr., What It Will Mean to Be a CPA, Aug, 34

Munter, Paul, Ann Morales, and René Sacasas, 'Safe' Harbor' Under the Private Securities Litigation Reform Act of 1995, Aug, 66 AL

Naegele, Richard A., and Mark P. Altieri, Creditors' Rights: Tax-Qualified Plans and IRAs, Oct, 22 Nearon, Bruce, Auditing E-business, Nov, 22

Nearon, Bruce H., Information Technology Security Engagements: An Evolving Specialty, Jul, 28 Nesi, Nicholas A., Michigan Site-Based CAD Deduction, May, 66 SLT Nowicki, Raymond M., Secrets to a Successful On-

site Peer Review, Oct, 14

O'Donnell, Charles F., and Robert Strittmatter, Social Security Trust Funds and the Federal Budget,

Oehler, John E. Notfor-Profit Organizations Can Profit by Investing in the Internet, Dec, 65 NFPO Oliver, Joseph R., and Katherine S. Moffeit, Corporate Share Buybacks, Aug, 56 CPAI

Oliver, Joseph R., Identifying Nonresident Aliens and Excludable Income, May, 46

Oliverio, Mary Ellen, The New Structure for International Accounting Standards, May, 20

Ostrosky, Jayce A., Linda M. Leinicke, and W. Max Rewroad, Quality Financial Reporting: Back to the Basics, Aug, 69 AC

Palaszynski, Lawrence W., Fair Market Valuation for ness Valuations, May, 74 ET

Panock, Bruce I., Sale of a Partnership Interest.

Parsons, Linda M., The Internet: Business Tool or Toy? Nov. 58 CPAI Pastoria, Gail, and John E. Smigla, Emotional

Intelligence: Some Have It. Others Can Learn. Jun. 60 CPAI

Person, Maxine L. Bobby E. Waldrup, and Jeffrey Michelman, Voice Recognition Software. Nov, 42

Phillips, Thomas J. Jr., Michael S. Luehlfing, Cynthia M. Daily, and L. Murphy Smith, Defending the Security of the Accounting System, Oct, 62 CPAC Pinto, Jo Ann M., and Joseph L. Li Pari, Hidden

Benefits of the 'Nanny Tax.' Sep. 20 Pollack, Jeffrey D., Overtime and the White-collar Exemptions, Oct. 66 CPAI

Portz, Kris, Joel M. Strong, Bruce Busto, and Ken Schneider, Do Consumers Understand What WebTrust Means? Oct. 46 Poswolsky, Melvyn, Expensing Election Under Section

179. Jun. 34 Powell, Kenneith L., IRA Beneficiaries Receive Favorable Payment Schedule, May, 86 EBP

Preston, Robert, Tax Planning Simplified, Mar. 20

Price, Charles E., and Leonard G. Weld, National Retail Sales Tax: Time for a Closer Look, Jul. 40

Pritchard, Joan, Roy Whitehead Jr., and Pam Spikes, Court Rules Bad Contract Does Not Equal 'Inurement,' Jan, 36

Prue, William, AICPA Changes Peer Reviews for Small Firms, Oct, 16

Pugliese, Anthony J., and Ronald Halse, SysTrust and WebTrust: Technology Opportunities for CPAs, Nov. 28

Rabinowitz, Allan M., Book Review: Controllership: The Work of the Managerial Accountant, 6th ed., Nov. 13 NV

Rankin, Larry J., and Florence C. Sharp, The New Mix of Client Services, May, 38

Ratcliffe, Thomas A., and Stephen Grice Sr., Transfers of Assets to a Not-for-Profit Organization that Raises or Holds Contributions: SFAS No. 136, lon 46

Ratcliffe, Thomas A., Understanding SAS No. 89, Audit Adjustments, Apr. 34 Reisel, Jeffrey S., Health Care Trends in the New

Millennium, May, 86 EBP

Rexroad, W. Max, Linda M. Leinicke, and Joyce A. Ostrosky, Quality Financial Reporting: Back to the Basics, Aug, 69 AC

Romney, Marshall, Richard S. Dalebout, and Lynn McKell, Legal Liability for Y2K Defects, Mar, 72 AL Rosenfeld, Howard, and George Mandel, The Right Time for a Defined Benefit Plan, Feb, 64 EBP

Rothenburg, Eric, Personal Liability for Unpaid State Withholding Taxes, Jul, 64 SLT Rouse, Robert W., and Mark R. Borrelli, Audit

Committees in an Era of Increased Scrutiny, Jun. 26

Rupert, Timothy J., James J. Maroney, and Carol M. Fischer, Alternative Minimum Tax: Bane of Middle-Income Taxpayers, Apr. 20

Sacasas, René, Ann Morales, and Paul Munter, 'Safe Sacasas, Nene, Ann Morales, and roun munner, Sure Harbor' Under the Private Securities Litigation Reform Act of 1995, Aug, 66 Al. Sager, Clayton R., and Peter C. Barton, Tax Court Denies Annual Exclusion for Reciprocal Gifts,

Feb. 12 NV

Sarmiento, Anthony H., James J. Leisenring: A Profile, Aug. 42

Schaengold, David, IRS Wants to Relitigate Two Percent Deduction Issue, Jan. 66 ET

Schneider, Ken, Kris Portz, Joel M. Strong, and Bruce Busta, Do Consumers Understand What WebTrust Means? Oct. 46

Means? Cct., 46
Schulman, Michael D., IRS Issues Safe Harbor Notice for Plan Distributions, Jun. 70 EBP
Schulman, Michael D., Using a Client's 1040 to Begin the Financial Planning Process, Feb 60 PEP

Schwartzman, Randy A., and Jeffrey A. Kelson, Final Regulations on S Corporations Entering a Consolidated Return, Jul, 63 FT

Schwartzman, Randy A., Modified Procedures for Automatic Accounting Period Changes, Jun, 62 FT Schwartzman, Randy A., Traps and Pitfalls of the

Final GSub Regulations, Aug. 46
Scott, Robert B. Jr., Consulting with Family-Owned
Businesses, May, 80 CPACO
Segal, Mark A., Accountants and the Responsible

Person Penalty, May, 28 Segal, Mark A., and Bruce M. Bird, The New

Economics of Exempt Organizations, 38

Sharp, Florence C., and Larry J. Rankin, The New Mix of Client Services, May, 38

Sherrod, Tonia, Maurice R. Kassimir, and Melvin L Maisel, Using the IRD Deduction to Improve Wealth Preservation, Sep. 34

Shrager, Barbara E., and Carl R. Borgia, International Opportunities for Smaller CPA

Simpson, William R., Dean W. DiGregorio, and John L. Crain, The Taxing Trade-offs of Day and Online rading, Aug, 24 Sinkin, Joel, and Max Krotman, The State of

Consolidation of Accounting Firms, Aug. 30
Slade, Patricia D., George O. Gamble, Gwendolyn
Highsmith-Quick, and Eli Janes, What Small and Medium-Size Firms Think About Advertising, Feb. 52 CPAM

Slavin, Nathan, and Jacqueline Burke, Just-in-Time

Slavin, Nathan, and Jocqueine burke, Justin-time Accounting Education, Apr. 46 Slavufin, Lee, Increasing Income Through Insurance Services, Aug. 64 PFP Slott, Edward A., Disclaiming an IRA: New PLR

Improves Beneficiary Options, Sep. 68 IRA Smigla, John E., and Gail Pastoria, Emotional ence: Some Have It, Others Can Learn, lun 60 CPAI

Smith, Darlene Pulliam, Alternative Minimum Tax Market Segment Specialization Program, Dec, 30
Smith, Gerald, Report of the POB Panel on Audit
Effectiveness: Changes in the Final Report,

Smith, James K., Jack Baker, and Randall K. Hanson, Multidisciplinary Practice: Big Changes Brewing for the Accounting Profession, Jun, 14 Smith, L. Murphy, and Ingrid E. Fisher. The Role for

Web Search Engines, Jan, 42 Smith, L. Murphy, Michael S. Lushlfing, Cynthia M. Daily, and Thomas J. Phillips Jr., Defending the Security of the Accounting System, Oct, 62 CPAC

Sommer, A.A. Jr., Remarks to the AIPCA Council, OH R NV

Spikes, Pam, Roy Whitehead Jr., and Joan Pritchard, Court Rules Bad Contract Does Not Equal Inurement, Ign. 36

Spronge, Hans, David Bukovinsky, and John Talbott, Activity-Based Costing for Sales and Administrative Costs: A Case Study, Apr. 70 CPAI

Stedder, Steven, New York City Tax Appeals Tribunal Updates, Oct, 72 SLT

Stein, Anne M., John Y. Lee, and Patti Y. Lee, Auditing Manufacturing Clients in Today's Lean Environment, Dec, 56 AU Steinberg, Reva, and Roy Van Brunt, 1999 AICPA

National Conference on SEC Developments, Mar.

Stone, Mark, Timing Is Key in Gift Giving, Apr, 62 ET Strittmatter, Robert, and Charles F. O'Donnell, Social Security Trust Funds and the Federal Budget.

Strong, Joel M., Kris Portz, Bruce Busta, and Ken Schneider, Do Consumers Understand What WebTrust Means? Oct, 46

Sumutka, Alan R., and James Volpi, Benefits and Rewards of the 'New' Home Office Deduction, Feb. 26

Syggng, Marco, and Michael Lowitt, Recent Developments in Connecticut Fiduciary Income Taxation, Mar. 63 ET

Swift, Kathleen, and James Duggan, Changes to the New York State Corporation Franchise Tax. Sep, 73 SLT

Swingen, Judyth A., AICPA Studies Social Security

Reform Issues, Apr.30 Szymkowiak, Dennis J., Final Regulations on Treatment of COD Income by S Corporations, Jul, 62 FT

Talbott, John, David Bukovinsky, and Hans Sprohge, Activity-Based Costing for Sales and Administrative Costs: A Case Study, Apr, 70, CPAI Taylor, Thomas C., and Jack E. Wilkerson Jr.,

Western Accounting Firms in the Aftermath of the Russian Financial Crisis, Jul. 34 Taylor, Walter B., and Edward P. Abramowitz, PPOs Help Employees Return to Work Under ADA.

Feb. 64 EBP Teixeira, Eusebio George, IRS Proposed Regulat on Sale of Passthrough Entities, Mar, 71 FT

Tipograph, Neil H., Recent Decisions Allow for Faster Depreciation, Feb, 62 FT Tucciarone, Joseph W., Building a Financial Planning

Practice Without Commissions, May, 88 PFP

Van Brunt, Roy, and Reva Steinberg, 1999 AICPA National Conference on SEC Developments,

Vangermeersch, Richard, Fifty Reasons for the Decline in the Quantity and Quality of Accounting Majors, Jan, 52 AC

Vasarhelyi, Miklos A., Michael Alles, and Alexander

Kogan, Accounting in 2015, Nov. 14 Vent, Glenn, and Anthony F. Cocco, FASB Interpretation No. 44: Accounting for Certain Transactions Involving Stock Compensation, Jul. 22

Volpi, James, and Alan R. Sumutka, Benefits and Rewards of the 'New' Home Office Deduction,

Waldrup, Bobby E., Jeffrey Michelman, and Maxine L Person, Voice Recognition Software, Nov. 42 Wampler, Bruce, A Spreadshee! Template for Installment Loan Amortization Loan Tables May, 82 CPAC

Warner, Paul D., AutoSave, Aug. 60 CPAC. Warner, Paul D., GuickBooks Pro 99, Jan, 70 CPAC Warner, Paul D., Updates to QuickBooks and Timeslips, Jul, 72 CPAC Warner, Paul D., Timeslips Version 9, Jan, 70 CPAC

Warth, Robert J., Ethics in the Accounting Profession: A Study, Oct. 69 CPAM

Waxman, Robert N., Who Needs Facts When You Have Common Sense? Thoughts on the SEC's Proposal on Auditor Independence, Aug. 10 NV

Weld, Leonard G., and Charles E. Price, National Retail Sales Tax: Time for a Closer Look, LJ 40

Wexler, Jonathan A., In-house Resolution of Employment Disputes, Dec, 62 CPAMA Whitehead, Roy Jr., Pam Spikes, and Joan Pritchard

Court Rules Bad Contract Does Not Equal Inurement, Ign. 36

Whitney, E. Kenneth, The Dilemma of the Nonoperative Child, Feb, 54 ET Wilkerson, Jack E. Jr., and Thomas C. Taylor, Western

Accounting Firms in the Aftermath of the Russian Financial Crisis, Jul. 34 Willey, Susan L., John C. Gardner, and Barbara J. Eide, Statements on Standards for Tax Services: An Examination and Overview, Dec. 46

Wilson, Arlette C., and Jefferson P. Jones, The Effect of Accounting for Derivatives on Other Comprehensive Income, Mar, 54 AC

Waehlke, James A., Trends in Taxation, Feb. 14 Wu, Frederick H., and Mary B. Curtis, The Components of a Comprehensive Framework of Internal Control, Mar, 64 CPAI

Zimmerman, Philip, Book Review: Alternative Dispute Resolution for CPAs, Apr., 13 NV

Zimmerman, Philip, Mediation in New York vs.

Mediation in New Jersey, Feb, 11 NV
Zimmerman, Philip, New Opportunities to Reduce
the Cost of Tax Litigation Through ADR, Jun, 56

Zimmerman, Philip, News Bites: No Company Is Too Small, Dec. 63 CPAMA

Zimmerman, Philip, News Bites: Workplace Dispute Risk Assessment, Sep. 61 CPAMA

FEATURE ARTICLES

1999 AICPA National Conference on SEC Developments, by Reva Steinberg and Roy Van Brunt, Mar, 32

Accountants and Financial Planning: Structuring for Success, by Thomas R. Manisero and Fred N. Knopf, Feb, 46

Accountants and the Responsible Person Penalty, by Mark A. Segal, May, 28

Accounting in 2015, by Michael Alles, Alexander Kogan, and Miklos A. Vasarhelyi, Nov, 14 Alternative Firm Structures in 2000 and Beyond: An

Interview with Gerry L. Golub, by James L. Craig

Alternative Minimum Tax: Bane of Middle-Income Taxpayers, by James J. Maroney, Timothy J. Rupert, and Carol M. Fischer, Apr, 20

Alternative Minimum Tax Market Segment Specialization Program, by Darlene Pulliam Smith, Dec. 30

Are International Auditing Standards Ready to Replace U.S. GAAS? by James L. Craig Jr., with Douglas R. Carmichael and Dan M. Guy, Jun, 20

Audit Committees in an Era of Increased Scrutiny, by Robert W. Rouse and Mark R. Borrelli, Jun, 26

Auditing Ebusiness, by Bruce H. Nearon, Nov, 22 Benefits and Rewards of the 'New' Home Office Deduction, by Alan R. Sumutka and James Volpi, Feb 26

Big Five Firms in 2000 and Beyond: An Interview with Stephen G. Butler, by James L. Craig Jr., Jan, 20 Business Valuation Services, by Dan L. Goldwasser,

Charitable Planning for Tax-Favored Retirement Accumulations, by Andrew J. Fair and Melvin L. Maisel, Sep. 14

Maisei, Sup, 14
The Child Tax Credit: Benefits, Limitations, and Complexities, by James M. Hopkins, Mar, 26
A Comfortable Retirement? by Leon J. Hochheiser, Ort 32

Continuing Education or Mandatory Hours? by Raymond J. Clay Jr. and Joan M. Clay, May, 34 Court Rules Bad Contract Does Not Equal 'Inurement,' by Roy Whitehead Jr., Pam Spikes, and Joan Pritchard, Jan, 36

Creditors' Rights: Tax-Qualified Plans and IRAs, by Mark P. Altieri and Richard A. Naegele, Oct, 22 Designating a QTIP as the Beneficiary of an IRA Under Revenue Ruling 2000-2, by Patrick L.

Emmerling, Sep. 26
Do Consumers Understand What WebTrust Means? by Kris Portz, Joel M. Strong, Bruce Busta, and Ken Schneider, Oct. 46

Ethics Releases Address Independence, by Laura Ellis, Feb. 40

Evaluating Accounting Software Consultants, by Eyal Feiler, Jun, 46

Expensing Election Under Section 179, by Melvyn Poswolsky, Jun, 34

FASB Interpretation No. 44: Accounting for Certain Transactions Involving Stock Compensation, by Anthony F. Cocco and Glenn Vent, Jul, 22

The Future of Public Practice: Two Perspectives. Interviews with Gerry L. Golub and Stephen G. Butler, by James L. Craig Jr., Jan, 14
G4+1: A Newcomer on the International Scene,

by Dennis R. Beresford, Mar, 14 Getting Started with CPA ElderCare Services, by George A. Lewis, Feb, 20

Giving and Receiving Performance Evaluations, by Mark J. Koziel, Dec, 22
Hidden Benefits of the 'Nanny Tax,' by Jo Ann M.
Pinto and Joseph L. Li Pari, Sep, 20

How XBRL Will Change Your Practice, by Eric E.

Cohen and Neal Hannon, Nov. 36

HUD Mark-to-Market Restructuring, by Abraham E. Haspel, Mar, 46

Identifying Nonresident Aliens and Excludable Income, by Joseph R. Oliver, May, 46
Information Technology Security Engagements: An
Evolving Specialty, by Bruce H. Negron, Jul, 28

Institute of Management Accountants: Taking Charge of Its Future, by Thomas W. Morris, Oct, 40

Investment Advisory Services Under ERISA, by Sheldon M. Geller, Sep. 42 IRC Section 121 Gain Exclusion for Bankrupt Debtor's Principal Residence, by Bruce M. Bird, Jul, 46

IRS Revisits Commuting Expense Deductions, by Kaye F. McClung, Jun, 40 Just-in-Time Accounting Education, by Jacqueline Burke and Nathan Slavin, Apr. 46

The Latest Thinking on Nursing Care and Long-term Care Insurance, by Marc H. Miller, Apr, 40

Lease Compliance Review: An Emerging Trend In Client Services, by Donald F. Mokrauer, Alan Aronow, and Ann B.R. (Tuny) Mokrauer, Jan, 30

and Ann B.R. [luny] Moltrauer, Jan, 30 James J. Leisenring: A Profile, by Anthony H. Sarmiento, Aug, 42 Making Sense of the Medical Savings Account and MedicarePlus Choice MSA, by Cynthia Bolt-Lee,

Jan, 26 Moving the AICPA into the New Millennium: An

Interview with Barry C. Melancon, by James L. Craig Jr., Jul, 14

Multidisciplinary Practice: Big Changes Brewing for the Accounting Profession, by Jack Baker, Randall K. Hanson, and James K. Smith, Jun, 14

Myths and Realities of Flexible Work Arrangements, by Elizabeth Dreike Almer and Steven E. Kaplan, Apr, 14

National Retail Sales Tax: Time for a Closer Look by Charles E. Price and Leonard G. Weld. Jul. 40

The New Economics of Exempt Organizations, by Bruce M. Bird and Mark A. Segal, Dec. 38 The New Mix of Client Services, by Larry J. Rankin

and Florence C. Sharp, May, 38

And Protence C. Sharp, May, 36
The New Structure for International Accounting
Standards, by Mary Ellen Oliverio, May, 20
Preventing Fraudulent Financial Reporting, by Mark
S. Beasley, Joseph V. Carcello, and Dana R.
Hermanson, Dec, 14
The Report of the Panel on Audit Effectiveness:

Recommendations and Implications, by Brian W. Carpenter and Daniel P. Mahoney, Aug, 14

The Role for Web Search Engines, by Ingrid E. Fisher and L. Murphy Smith, Jan, 42
Secrets to a Successful On-site Peer Review, by

Raymond M. Nowicki, Oct. 14 Shielding the Family Limited Partnership from IRS

Attacks, by Laurence Keiser, Sep, 38
Social Security Trust Funds and the Federal Budget, by Charles F. O'Donnell and Robert Strittmatter, Apr., 26

The State of Consolidation of Accounting Firms, by Max Krotman and Joel Sinkin, Aug. 30 Statements on Standards for Tax Services: An

Examination and Overview, by John C. Gardner, Susan L. Willey, and Barbara J. Eide, Dec, 46
SysTrust and WebTrust: Technology Opportunities

for CPAs, by Anthony J. Pugliese and Ronald Halse, Nov, 28

Tax Planning Simplified, by Robert Preston, Mar, 20 The Taxing Trade-offs of Day and Online Trading, by William R. Simpson, Dean W. DiGregorio,

ond John L. Crain, Aug. 24

Transfers of Assets to a Nottor-Profit Organization that
Raises or Holds Contributions, by John Stephen
Grice Sr. and Thomas A. Ratcliffe, Jan. 46

Traps and Pitfalls of the Final QSub Regulations, by Randy A. Schwartzman, Aug. 46 Trends in Taxation, by James A. Woehlke,

Feb, 14
Twenty Questions on Protecting Business and Family Assets, by Peter A. Karl III, Feb, 32
Understanding SAS No. 89, Audit Adjustments, by Thomas A Ratcliffe, Apr, 34
Uniform CPA Examination: The Only Constant Is Change, by Jacqueline Burke and Eugene T. Maccarrone, Mar, 40

Using the IRD Deduction to Improve Wealth Preservation, by Maurice R. Kassimir, Tonia Sherrod, and Melvin L. Maisel, Sep. 34

Voice Recognition Software, by Bobby E. Waldrup, Jeffrey Michelman, and Maxine L. Person, Nov. 42

Western Accounting Firms in the Aftermath of the Russian Financial Crisis, by Thomas C. Taylor and Jack E. Wilkerson Jr., Jul, 34

What It Will Mean to Be a CPA: A Panel Discussion, by James L. Craig Jr. and Thomas W. Morris, Aug. 34

DEPARTMENT INDEX

ACCOUNTING

The Accountant's Role in Joint Venture Arrangements, by Jefferson P. Jones and Todd B. Carter, Oct, 54 AICPA Accounting and Review Services Committee Issues SSARS No. 8, by Andrew M. Cohen,

The Effect of Accounting for Derivatives on Othe

Comprehensive Income, by Jefferson P. Jones and

Arlette C. Wilson, Mar, 54
The Effect of SFAS 135 Technical Corrections on Measurement of Net Periodic Pension Expense, by

Kathryn M. Means and Julia L. Higgs, May, 54
Fifty Reasons for the Decline in the Quantity and
Quality of Accounting Majors, by Richard
Vangermeersch, Jan, 52 Quality Financial Reporting: Back to the Basics, by

Linda M. Leinicke, Joyce A. Ostrosky, and W. Max Rexroad, Aug, 69
Recent Changes in Recognizing Equity Method
Losses, by Robert A. Dyson, Jun, 52

Lagal Liability for Y2K Defects, by Richard S. Dalebout, Lynn J. McKell, and Marshall Romney, Mar, 72. N.Y. Court of Appeals Buller B. Restrictive Covenants Enforceable, by Dan L. Goldwasser, Jan, 56

'Safe Harbor' Under the Private Securities Litigation Reform Act of 1995, by Ann Morales, René Sacasas, and Paul Munier, Aug, 66

AUDITING

Auditing Manufacturing Clients in Today's Lean Environment, by John Y. Lee, Patti Y. Lee, and Anne M. Stein, Dec, 56

Case Study on Auditing in an Electronic Environment, by Glenn L. Helms and Fred L. Lilly, Apr, 52 Current Materiality Guidance for Auditors, by Thomas

E. McKee and Aasmund Eilifsen, Jul. 54 Report of the POB Panel on Audit Effectiveness: Changes in the Final Report, by Gerald Smith, Nov, 55 Some Current Challenges, by David L. Landsittel, Oct, 58

When Are Two Auditors Better than One? Group Decision Making in Auditing, by Jean (Bedard and James J. Maroney, Feb, 56

THE CPA AND THE COMPUTER

ASP-iring Technology, by Sheri Jacobs, Nov, 66 AutoSave, by Paul D. Warner, Aug, 60 Client/Server Financial Reporting: A Primer for Accounting Professionals, by Gary M. Fleischman, C. Michele Matherly, and Karen B. Lanese, Mar, 67

Michael S. Luehlfing, Cynthia M. Daily, Thomas J. Phillips Jr., and L. Murphy Smith, Oct, 62 QuickBooks Pro 99, by Paul D. Warner, Jan, 70 Removing the Paper Weight, by Beth Fisher, Sep, 58

Spreadsheet Template for Installment Loan

Amortization Tables, by Bruce Wampler, May, 82

Updates to QuickBooks and Timeslips, by Paul D.

Warner, Jul, 72
Website Certification: The TRUSTe Alternative, by Linda Lee Larson and Steven D. Hall, Jun, 72
Timeslips Version 9, by Paul D. Warner, Jan, 70

THE CPA CONSULTANT

Consulting with Family-Owned Businesses, by Robert B. Scott, May, 80 When Valuating Closely Held Companies, Look to Recent Years, by Nicholas J. Mastracchio Jr.,

Aug, 54

THE CPA IN INDUSTRY

Activity-Based Costing for Sales and Administrative Costs: A Case Study, by David Bukovinsky, Hans Sprohge, and John Talbott, Apr, 70 The Benefits of Outsourcing, by Kevin Grauman, Jul. 66

Compensatory Stock Options, by Sonia Lapkowski,

Sep, 56

The Components of a Comprehensive Framework of Internal Control, by Mary B. Curtis and Frederick H. Wu, Mgr, 64 Corporate Share Buybacks, by Joseph R. Oliver and

Katherine S. Moffeit, Aug, 56
Emotional Intelligance: Some Have It, Others Can Learn, by John E. Smigla and Gail Pastoria. Jun. 60

Hyperion Activity-Based Management Software: A Tool for Analyzing Costs and Operational Processes, by Alan I. Blankely and Craig E. Bain, May. 56 The Internet: Business Tool or Toy? by Linda M.

Parsons, Nov. 58

The Newest Technology Tools: {Un}limited Access? by Julia B. Earp, Laura R. Ingraham, and J. Gregory Jenkins, Jan. 58

Outsourcing the Internal Audit Function, by Charles L. Martin and Michael K. Lavine, Feb, 58 Overtime and the White-Collar Exemptions, by Jeffrey

D. Pollack, Oct. 66 Signs of Fraud, by Neil H. Fishman, Dec, 60

THE CPA MANAGER

Creating a Human Resources Department, by Carolyn Cohen, Sep. 54

Ethics in the Accounting Profession: A Study, by Robert J. Warth, Oct. 69

International Opportunities for Smaller CPA Firms on the Internet, by Carl R. Borgia and Barbara E. Shrager, Jul, 67

Job Satisfaction among Entry-level Accountants, by Kenneth M. Hillebeitel, Bruce A. Leauby, and Joseph M. Larkin, May, 76 What Small and Medium-Size Firms Think About

Advertising, by George O. Gamble, Gwendolyn Highsmith Quick, Eli Jones, and Priscilla D. Slade, Feb. 52

THE CPA IN MEDIATION AND ARRITRATION

Breaking Up Is Hard to Do: The CPA as Divorce Mediator, by Anju D. Jessani, Mar. 75

In-house Resolution of Employment Disputes, by

Jonathan A. Wexler, Dec, 62 New Opportunities to Reduce the Cost of Tax Litigation Through ADR, by Philip Zimmerman, Jun, 56

News Bites: No Company Is Too Small, by Philip

Zimmerman, Dec. 63 News Bites: Workplace Dispute Risk Assessment, by

Philip Zimmerman, Sep, 61 Resolving Workplace Disputes Through Mediation, by Robert E. Meade, Sep. 60

EMPLOYEE BENEFIT PLANS

401(k) Conversions: Legal, Fiduciary, and Practical Considerations, by Sheldon M. Geller, Apr, 64 Benefit and Contribution Limits under IRC Section 415(e)

Repealed, by David Langer, Apr., 64
Benefits Perspective 2000, by Donald E. Favata, Jun, 70

Employee Staffing and Plan Design, by Sheldon M. Geller, Nov. 67

A Guaranteed Retirement Solution for Procrastinators, by Richard T. King, Dec, 64 Health Care Trends in the New Millennium, by Jeffrey

S. Reisel, May, 86

IRA Beneficiaries Receive Favorable Payment Schedule, by Kenneth L. Powell, May, 86 IRS Issues Safe Harbor Notice for Plan Distributions,

by Michael D. Schulman, Jun, 70
New IRS Guidance on 401 (k) Safe Harbor Rules
Provides Flexibility, by Mark I. Bogart, Jul, 70
New Special Tax Notice for Rollovers, by Gabriel

J. Minc, Jul, 71

Nonqualified 401(k) Mirror Plans, by Sheldon M. Geller, Sep. 74

PPOs Help Employees Return to Work Under ADA. by Edward P. Abramowitz and Walter B. Taylor, Feb. 64

The Right Time for a Defined Benefit Plan, by George Mandel and Howard Rosenfeld, Feb, 64 Self-Correction of Qualified Plans without IRS Approval, by J. Michael Bermensolo, Jan, 68

ESTATES AND TRUSTS

Are Tax-Deferred Variable Annuities Appropriate for an Investment Portfolio? by Alan D. Kahn. Apr. 60

The Dilemma of the Nonoperative Child, by E. Kenneth Whitney, Feb, 54
Fair Market Value for Business Valuations, by

Lawrence W. Palaszynski, May, 74 Income Tax and Estate Planning Update, by Laurence

Keiser, Jul. 69 IRS Allows Gift Tax Exclusion for Prepaid Tuition, by Marc A. Aaronson, Apr, 63

IRS Wants to Relitigate Two Percent Deduction Issue, by David Schaengold, Jan. 66

Limited Partnerships: Another TAM Regarding Present Interests, by Lawrence M. Lipoff, Feb, 55 Passing IRAs Down to Heirs, by Myron S. Blatt, Sep. 62

Qualified Disclaimers: An Effective, Overlooked Postmortern Estate Planning Tool, by Marvin L. Korobow, Oct. 74

Recent Developments in Connecticut Fiduciary Income Taxation, by Michael Lowitt and Marco Svagna,

Reporting Foreign Transfers: Recent Developments Affect U.S. Donees, by Christopher J. Byrne, lon. 64

Selling a Decedent's Real Estate: Some Tax Considerations, by Lainie R. Fastman, Jun, 58 Timing Is Key in Gift Giving, by Mark Stone,

Apr. 62 Using Nongrantor Charitable Lead Trusts, by Bart

L. Fooden, Aug, 59
A Valuation Report Does Not Meet Gift Tax Disclosure Regulations, by Philip Drudy, Apr., 60

FEDERAL TAXATION

Charitable Remainder Annuity Trust or Charitable Gift Annuity, by Sonja Lepkowski, Jan, 60 Creating and Maximizing the AMT Credit, by John

Battaglia and Alan Levine, Sep. 66 Entity Choice Comparisons, by Zoel W. Daughtrey

and Frank M. Messina, Nov, 61

Final Regulations on S Corporations Entering a
Consolidated Return, by Jeffrey A. Kelson and
Randy A. Schwartzman, Jul, 63

Final Regulations on Treatment of COD Income by S Corporations, by Dennis J. Szymkowiak, hil 62

Final Regulations on Unrecaptured IRC Section 1250 Gain Reported on the Installment Method, by Steven Blumenthal, Mar, 70

Installment Method: Not for Accrual-Basis Taxpayers Anymore, by Walter G. Antognini, May, 62

Interest Expense on Debt-Financed Acquisitions of Pass-Through Entities, by Richard Greenfield,

IRS Proposed Regulations on Sale of Passthrough Entities, by Eusebio George Teixeira, Mar, 71 IRS Reduces Compliance Burden on Small Businesses, by Stewart Berger, Oct, 71
Modified Procedures for Automatic Accounting Period

Changes, by Randy A. Schwartzman, Jun. 62

Penalty-Free Early Retirement, by Joseph W. Bencivenga, Aug, 62 Recent Decisions Allow for Faster Depreciation, by Neil H. Tipograph, Feb, 62

Sale of a Partnership Interest, by Bruce I. Panack, Apr., 57

Tax Court Rules Indirect Shareholder Loans Create Basis in an S Corporation, by Scott Cheslowitz, Aug, 62

GOVERNMENT ACCOUNTING

ASB Initiatives Solicit User Participation, by Suzanne Lowensohn, Oct. 73

DAIMMAN ASI

Disclaiming on IRA: New PLR Improves Beneficiary Options, by Edward A. Slott, Sep. 68
Life Insurance Options That Protect IRA Plan Assets, by Alan D. Kahn, Dec. 66

LETTERS TO THE EDITOR

Child Care Tax Credit, by Fred Edinger, Jun, 13
Client/Server Technology, by Eric E. Cohen;
response by Gary M. Fleischman, C. Michele
Matherly, and Karen B. Lanese, Jun, 13

Department of Unintended Consequences, by Adrien R. LaBombarde, response by Kathryn M. Means and Julia L. Higgs, Aug, 13 Due Process Was Not the Issue, by David Mosso,

70

FASB Responds to SFAS 135 Measurement and Recognition Requirement Issue, by Timothy S. Lucas, Oct. 13

Lucas, Oc., 13
Is the Medium or the Message that Counts? by
Neal B. Hitzig, Feb, 71
Opposing Views on the Nanny Tax, by Scott J.
Jaffee; Response by Jo Ann Pinto, Dec, 13
A Stock Compensation Rhubarb, by Robert N.
Waxman; response by Anthony F. Cocco and

Glenn Vent, Oct. 11

Tax Planning Simplified, by Lawrence M. Lipoff,

Website Kudos, by Sangeeta Chapra, Sep. 13 What-Read a Tax Article?' by Robert K. Elliott, Apr. 13

NEWS & VIEWS

Accounting Today's Top 100 Firms Continue Double-digit Growth, May, 12 AICPA Backs (with Caveats) IRS Registration of Confidential Corporate Tax Shelters, May, 10

AICPA Committee Issues Important Exposure Drafts, by Andrew M. Cohen, Feb, 9 AIPCA Establishes Mandatory Quality Control System

Requirements for Auditor Compliance with Independence Rules, Apr. 10 AICPA, Fidelity Strike Alliance on Investment Advisory

Services, Mar, 12

AICPA to Honor Business and Industry CPAs. Another Millennium of Taxes? Feb, 8

Are Multidisciplinary Practices the Wave of the

Future? Jun, 8 Arthur Andersen Launches New Web-Based Training Program, Feb. 69

Big Five Continue to Seek Regulatory Solutions and Capital, Apr. 8

Five Respond to SEC Commentary and SECPS Suspension of POB Funding, Agree to Voluntary Independence Reviews, New Systems and Controls, Jul. 9

Book Review: Accounting Irregularities and Financial Fraud, by Vincent J. Love, Jul. 13
Book Review: Activity-Based Costing: Making It Work

for Small and Mid-Sized Companies, 2nd ed., by Ron Fink and Jim Morrell, Jun, 12

Book Review: Alternative Dispute Resolution for CPAs, by Philip Zimmerman, Apr., 13 Book Review: The Audit Committee Handbook, 3rd

Ed., by Vincent J. Love, May, 13 Book Review: The Auditor's SAS Field Guide, by

Vincent J. Love, Dec. 13
Book Review: Controllership: The Work of the Managerial Accountant, 6th Ed., by Allan M.

Rabinowitz, Nov. 13
Book Review: Foundations for the Future: The AICPA from 1980 to 1995, by Robert L. Israeloff,

Nov. 12 Book Review: Montgomery's Auditing, 12th Ed., Continuing Professional Education Edition, by Vincent J. Love, Feb. 13 Book Review: Strategic Insights: Decision-Making Tools for Business Leaders, by Thomas W. Marris, Sep. 13

California Society of CPAs Names New Executive Director, Jul, 13

CFOs Talk About the 'New Economy,' Branding, Sep. 10

Colson Becomes New Editor-in-Chief, by Thomas W. Morris, Jul. 8

CCH Acquires Tax Software from Arthur Andersen. Jul. 11 Commission Proposes Extending E-Commerce Tax

Moratorium, Jun, 9 Comparative Analysis of U.S. and International Standards Updated, Jan, 9

Controversy Continues Over Pooling of Interests vs. Purchase Accounting, May, 9
CPAs Past, Present, and Future, Aug, 8
Craig Retires as Editor-in-Chief, Jun, 8

Deloitte & Touche CEO Explains Growth in Terms

of Lower Turnover, Mar, 10

Does Employee Ownership Really Make a Difference? by Joseph E. Godfrey III, Jan, 13 Editorial Board Millennium Survey Results, Jan, 8 Ernst & Young Allies with D.C. Law Firm, Jan, 12

FASB to Fast-track Amendments to SFAS No. 133, May, 9 Final Regulations Grant Relief for Plans Accepting Invalid Rollover Contribution, Jul, 12

Financial Times Survey Reveals Patchy Compliance with International Accounting Standards, Mar, 13
The Future According to Golub and Butter, Jun,8
G4+1 Issues Communiqué on New Zealand

Meeting, Jul, 11
GASB and FASB Appointments, Apr, 12
Gee, Knight, and Jackson Win 1999 Max Block
Award, Jun, 9

Awara, Jun, 7
Global Business Designation Proposed, Jun, 10
A Global Professional Credential—by Whatever
Name—Is No Quick Fix, by Louis Grumet, Nov,

Global XBRL Initiative to Facilitate Exchange of Financial Statements, Jun, 11

Government Trust Funds and Smoke and Mirrors, Apr. 8

How to Get the Most out of Voice Mail, Feb, 11 IASC Issues Guidance on Financial Instruments, Nov, 11 IASC News: Basel Committee Supports IAS in Report

to G7, Aug, 9
IASC Publishes G4+1 Position Paper on Accounting

for Share-Based Payment, Sep. 10 IASC Resolves to Change Structure: SEC Plays Leading Role, Jan, 11
IFAC 2000 Conference to Focus on Needs of Capital

Markets, Feb, 13 Illinois Survey and Forum Show 150 Hours Not a

Major Factor in Hiring, Jun, 10
IMA Names New Executive Director, Jul, 10
IMA Names Robert E. Bell President-Elect, Nov, 10 Independence Standards Board Progress Report,

May, 8 International Accounting Standards: The Question Is Not If, But How, May, 8

Investment Industry Leaders Meet to Promote Global Standards for Reporting Investment Returns, May, 11

May, 11

RS Announces Pilot Program for Prefiling Agreements
for Large Business Taxpayers, Apr, 11

IRS Changes Emphasize Technology, Paperless Filing,
Mar, 12

IRS Releases Final Regulations for Section 125

Cafeteria Plans, Jun, 11

Is the Profession Up to the Challenges of the New Economy? Nov, 8 KPMG Incorporates Consulting Business with Cisco

Systems as Shareholder, Mar, 8 Levitt Praises ABA for Banning Payto-Play, Apr, 9 Max Block Award Presentation for Best CPA Journal Article Is Sheer Poetry, Jul, 10

McCain to Keynote June IMA Conference, U.S. Treasurer to Speak, May, 12 Mediation in New York vs. Mediation in New Jersey,

by Phillip Zimmerman, Feb, 11 Merger News, Aug, 8

Multidisciplinary Practice Update, Sep, 11 NABA Honors NISCPA Executive Director, Nov. 9 New IRS Letters on Third-Party Contacts, Jun, 11
New Marketing Vehicle for Accountants?, Apr, 11 New Rules from FEI on Internal Controls Reporting.

Apr, 10

New Technology Watch, Sep, 12

New Year's Prediction: 2001 Will Be the Year for the UAA, by Louis Grumet, Dec, 9

The Next Generation of CPAs, by Robert H. Colson,

Nov 80 Objectivity and Independence: A Delicate Balance, by Louis Grumet, Oct, 10

O'Neill Elected to POB, Sever Appointed Chair of AcSEC, May, 11 Online Tax Preparer Granted WebTrust Seal.

May, 13 Personal Touch is 'Missing Link' in Online Recruiting,

Feb, 8 PricewaterhouseCoopers Addresses SEC Report on Independence Violations, Mar, 9 Profiling Financial Fraud, Dec, 8

Proposed Auditor Independence Rulemaking, Sep. 8

The Public's Profession: Remarks by SEC Chairman Arthur Levitt at the Fall AICPA Council Meeting, Dec, 8

Putting Portals in Perspective as AICPA Launches B2B Website, by David Meister, Nov, 8 Quality Is No Secret, Oct, 8 Remarks to the AICPA Council, by A.A. Sommer

Jr., Oct, 8 Reminder: Yellow Book Amended, Mar, 13

Research Shows Corporate Controllers Reinventing Themselves, Jul, 12 Restructuring Charges Losing Their Bite?, Feb, 70
Salary Surveys Confirm Impact of Technology, Supply

and Demand, Mar, 11
Second European FASB-SEC Financial Reporting

Conference, Apr, 12 SEC Issues Concept Release on International

Accounting Standards, Apr, 9
SEC Issues SABs on Restructuring and Impairment
Charges, Revenue Recognition, Feb, 10 SEC Orders Securities Markets to Begin Trading in Decimals, Apr, 12 SEC SAB 101A Gives Registrants Additional Time

to Implement Guidance on Revenue Recognition, 10

September Is High-Net-Worth Month, Sep. 8 Seventh Circuit Adopts New Test for Reasonable Compensation, by Peter C. Barton, Jun, 12

Social Security Values and Gualified Plan Limits, 2000, by David Langer, Jan, 12 Sommer Receives AICPA Gold Medal, by Robert H. Colson, Oct, 8

Staffing, Marketing Remain Top Concerns, Jan. 10 Tax Court Denies Annual Exclusion for Reciprocal Gifts, by Peter C. Barton and Clayton R. Sager, Feb, 12

Things Are Not Right in Consolidatorville, Jan, 9 Three inducted into Accounting Hall of Fame,

Nov, 11 Throw the Crystal Ball Out the Window, Mar, 8 Transfer Pricing Survey Shows Multinationals Face Greater Scrutiny, Mar, 10 'We Are Running Out of People,' by Lou Grumet,

Sep. 9

Web-Based Tax Filing on the Horizon, Jan, 10 Website of the Month: CPAdirectory.com, Oct, 13 Website of the Month: Electronic Accountant, Nov, 12

Website of the Month: KPMG, Sep, 11 Website of the Month: Pro2Net, Aug, 9 Welcome Delaware CPAs, Aug. 8

Who Needs Facts When You Have Common Sense? Who Needs Facts When You Have Common Senser Thoughts on the SEC's Proposal on Auditor Independence, by Robert N. Waxman, Aug, 10 A Whole New Ball Game, Jul, 8 Women Pariners Cross 10% Level at Large Firms,

lan 13

NOT-FOR-PROFIT ORGANIZATIONS

Notfor-Profit Organizations Can Profit by Investing in the Internet, by John E. Oehler, Dec. 65

PERSONAL FINANCIAL PLANNING

Building a Financial Planning Practice Without Commissions, by Joseph W. Tucciarone, Increasing Income Through Insurance Services, by

Lee Slavutin, Aug, 64 New York College Savings Plan Hazards, by Joseph

New York College Savings Plan Hazards, by Joseph F. Hurley, Jan, 62
Reducing Concentrated Exposure to Employer Stock, by Elizabeth P. Anderson, Jul, 58
A Risk-Management Approach to Investing in Options, by Nicholas G. Apostolou and D. Larry Crumbley, Jun, 66
Using a Client's 1040 to Begin the Financial Planning Process, by Michoel D. Schulman, Feb, 60
What's the Chance of That Happening? by William E. Fender and Brian P. Cunningham, May, 60 Mar. 60

SEC ADVISOR

SAB 100 Interprets Rules to Limit Earnings Management, by Lailani Moody, Apr, 66 SAB 101's Requirements for Revenue Recognition, by Lailani Moody, May, 68

STATE AND LOCAL TAXATION

Alabama Franchise Tax Protective Claim for Refund. by Elizabeth Knoll, Jun, 65

California's New Approach to Apportionment Is a Throwback to the Old, by Peter Desmond M. Hopkins, May, 64

Challenges of Dealing with the S Corporation and QSSS in New York, by Peter C. Leonardis, Feb. 67

Changes to the New York State Corporation Franchise Tax, by Kathleen Swift and James Duggan, Sep, 73 Directors Fees: A Source of Controversy, by Ernest

G. Foundas, Sep, 72 Expedited 2000 Refunds of New York City

Nonresident Tax Withholding, by Neil Becourtney, Jul, 64 Income Tax Changes Taking Effect in 1999,

Mar, 58 Michigan Site-Based CAD Deduction, by Nicholas

A. Nesi, May, 66 New York Beneficiaries Now Entitled to Pension and Annuity Exclusion, by Emanuel Eichler, Mar, 58 New Jersey Reverses Its Position on NYC UBT and Philadelphia BPT, by Mark H. Levin, Sep, 73

New York City Tax Appeals Tribunal Updates, by Steven Steckler, Oct, 72 New York State Business Tax Changes Enacted in the 2000/2001 Budget Act, by Mark H. Levin,

Pennsylvania's Manufacturing Exemption, by Peter

Desmond M. Hopkins, Jun, 64
Personal Liability for Unpaid State Withholding Taxes, by Eric Rothenburg, Jul, 64
Taxed Like a New Yorker: Like It or Not, by Irwin Mittleman, Apr, 58

Technical Service Bulletin Addresses Commuter Tax, by Chaim Kofinas, Apr, 59

